



Office of
Performance Evaluations
Idaho Legislature

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Idaho School for the Deaf and the Blind 2007 Expenditure Information

At the July 2007 JLOC meeting, we presented our follow-up report on the Idaho School for the Deaf and the Blind (ISDB). The school did not have the final expenditures for fiscal year 2007 in July, but it has since provided us those final figures. This brief report provides fiscal year 2007 campus expenditures per student and compares them with fiscal year 2006 expenditures.

During the 2006 legislative session, the Legislature directed the Idaho School for the Deaf and the Blind to reduce spending in several areas due to continued declining residential campus enrollment. These reductions included decreasing the number of residential cottages and reducing food service staff.¹ Total campus expenditures decreased 12 percent between 2006 and 2007, from \$5,790,298 to \$5,092,020.²

The most significant expenditure reductions occurred in residential services (27 percent), which include cottage staff and student recreation. Expenditures for food services decreased by 12 percent (day students) and 10 percent (residential students). Instructional expenditures declined 4 percent (same for day and residential students).

Although the school has made some progress in reducing spending, continued declining enrollment has led to higher per-student costs in other areas, including increases in transportation (13 percent for day students and 19 percent for residential students), educational support (17 percent for day and residential students), and administration (27 percent for day and residential students).

¹ SB 1478, fiscal year 2007 appropriation.

² Campus expenditures do not include outreach services.

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We appreciate the cooperation and assistance of the Idaho School for the Deaf and the Blind. Jeff Shinn of the Office of Performance Evaluations prepared this information at the request of the Joint Legislative Oversight Committee. Questions about the information may be directed to the Office of Performance Evaluations, P.O. Box 83720, Boise, ID 83720-0055, or phone (208) 334-3880.

Exhibit: Idaho School for the Deaf and the Blind Campus Expenditures Per Student, Fiscal Years 2006 and 2007

	<u>Residential Expenditures Per Student</u>			<u>Day Expenditures Per Student</u>		
	<u>FY2006</u>	<u>FY2007</u>	<u>% Change</u>	<u>FY2006</u>	<u>FY2007</u>	<u>% Change</u>
Residential services	\$25,489	\$18,686	-26.7%	n/a	n/a	n/a
Food services	5,482	4,926	-10.1	\$ 2,245	\$ 1,967	-12.4%
Instruction	23,546	22,598	-4.0	23,546	22,598	-4.0
Maintenance	11,582	11,959	3.3	11,582	11,959	3.3
Pupil transportation	2,329	2,776	19.2	4,109	4,666	13.6
Educational support	16,616	19,396	16.7	16,616	19,396	16.7
Administration	6,312	8,029	27.2	6,312	8,029	27.2
Total ^a	\$91,357	\$88,369	-3.3%	\$64,410	\$68,614	6.5%
Enrollment ^b	38	32	-15.8%	36	33	-8.3%

^a Totals do not sum due to rounding.

^b Enrollment figures are average for the entire school year.

Source: Office of Performance Evaluations' analysis of ISDB expenditure data from the Statewide Accounting and Reporting system.